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8



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10 IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF CALIFORNIA
11

12 **In re**
13 **ANTHONY SCOTT LEVANDOWSKI,**
14 Debtor.

Case Nos 4:22-cv-02781-YGR
4:22-cv-02783-YGR
4:22-cv-02786-YGR
4:22-cv-02789-YGR

On appeal from:
Bankruptcy Case No. 20-30242 (HLB)
Chapter 11

(Jointly Administered)

**ORDER GRANTING SECOND
STIPULATION RE BRIEFING
SCHEDULE FOR APPEALS**

15 **THE UNITED STATES OF AMERICA on
behalf of THE INTERNAL REVENUE
SERVICE**

16 - and -
17

18 **CALIFORNIA FRANCHISE TAX
BOARD,**

19 Appellants,
20

21 v.
22

23 **ANTHONY SCOTT LEVANDOWSKI,**

24 Appellee.
25

* All papers shall be filed in the Lead Case,
No. 22-cv-02781-YGR.

1 SUBJECT TO THE APPROVAL OF THE COURT, the parties hereby stipulate to the following:

2 WHEREAS, the bankruptcy court in the underlying bankruptcy case (Case No. 20-30242-HLB) entered two related orders on May 2, 2022: one granting Debtor's motion to determine the tax effect of a settlement payment, ("Tax Order", Bankruptcy Court Dkt. No. 1028) and the other confirming Mr. Levandowski's Chapter 11 Plan dated March 29, 2022 ("Confirmation Order", Bankruptcy Court Dkt. No. 1030); and

7 WHEREAS, the United States on behalf of the Internal Revenue Service ("IRS") and the California Franchise Tax Board ("FTB") each filed separate notices of appeals of the Tax Order and the Confirmation Order, which the District Court docketed under case numbers 4:22-cv-02781, 4:22-cv-02783, 4:22-cv-02786 and 4:22-cv-02789 (collectively, "Appeals"); and

11 WHEREAS, the Court entered the Order Directing Joint Administration of Appeals Pursuant to Federal Rule of Civil Procedure 42(a) on June 1, 2022, ordering the joint administration of the Appeals under case number 4:22-cv-02781 for procedural purposes only; and

15 WHEREAS, on June 30, 2022, the Parties stipulated to a briefing schedule for this appeal, whereby the deadline for FTB and the United States to file and serve their opening briefs shall be July 15, 2022, the deadline for Mr. Levandowski to file and serve his responsive briefs shall be 39 days after service of FTB's and the United States' opening briefs, and the deadline for FTB and the United State to file their reply briefs shall be 14 days after service of Mr. Levandowski's responsive brief(s) [Dkt. 31]; and

21 WHEREAS, on July 5, 2022, the Court entered an order approving the Parties' June 30, 2022 stipulation regarding the briefing schedule; and

23 WHEREAS, due to recent unanticipated increases in workflow at the Office of the Attorney General for the State of California, combined with that office's protocol of multiple levels of internal, seriatim review of appellate documents before filing, summer vacation schedules of the individuals involved in that review process, and the complex issues underlying these appeals, counsel for FTB sought and obtained an agreement from the Parties concerning a modified briefing schedule; and

WHEREAS counsel for all three Parties have agreed to the briefing schedule set forth below;

THEREFORE, IT IS HEREBY STIPULATED AND AGREED, by and between the respective attorneys of record for the stated Parties, subject to the Court's approval, as follows:

1. The deadline for FTB and the United States to file and serve their opening briefs shall be August 15, 2022;

2. The deadline for Mr. Levandowski to file and serve his responsive briefs shall be 69 days after service of FTB's and the United States' opening briefs;

3. The deadline for FTB and the United States to file and serve their reply briefs shall be 14 days after service of Mr. Levandowski's responsive briefs.

Respectfully submitted,

Dated: July 13, 2022

DAVID A. HUBBERT
Deputy Assistant Attorney General

/s/ Boris Kukso
BORIS KUKSO
AMY MATCHISON
Attorneys for Appellant
United States of America

Dated: July 13, 2022

ROB BONTA
Attorney General of California
MICHAEL D. GOWE
Supervising Deputy Attorney General

/s/ Cara M. Porter
CARA M. PORTER
Deputy Attorney General
Attorneys for Appellant
California Franchise Tax Board

Dated: July 13, 2022

GOODWIN PROCTER LLP

/s/ Aaron S. Thompson
AARON S. THOMPSON
*Attorneys for Debtor and
Appellee Anthony S. Levandowski*

ECF CERTIFICATION

Pursuant to Local Rule 5-1(h)(3), the filing attorney attests that she has obtained concurrence regarding the filing of this document from the signatories to the document.

/s/ Cara M. Porter
CARA M. PORTER
Deputy Attorney General

CERTIFICATE OF SERVICE

Case Name: *In re: Anthony Scott Levandowski*

No. 22-cv-02781 YGR
22-cv-02783 YGR
22-cv-02786 YGR
22-cv-02789 YGR

I hereby certify that on July 13, 2022, I electronically filed the following documents with the Clerk of the Court by using the CM/ECF system:

➤ **SECOND STIPULATION RE BRIEFING SCHEDULE FOR APPEALS**

I certify that **all** participants in the case are registered CM/ECF users and that service will be accomplished by the CM/ECF system.

I declare under penalty of perjury under the laws of the State of California and the United States of America the foregoing is true and correct and that this declaration was executed on July 13, 2022, in San Diego, California.

A. Silva
Declarant

A. Sh.
Signature

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